UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

Judge McMahon

UNITED STATES OF AMERICA,

- v. -

WAIVER OF INDICTMENT

JOSEPH MCGIRL,

Defendant.

(CM)

7 CRIM 1001

The above-named defendant, who is accused of violating Title 18, United States Code, Sections 371 and 2, and Title 26, United States Code, Section 7206 (1), being advised of the nature of the charge and of his rights, hereby waives, in open Court, prosecution by indictment and consents that the proceeding may be by information instead of by indictment.

Counsel for

Date: New York, New York October 30, 2007